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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA
Northern Division

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

DAVID B. KAPLAN, ESQ.,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS, LLC,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

Defendants,

and

LISA M. KAPLAN,
THE WATER-WALKING
FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

Relief Defendants.

Case No. 3:16-cv-00270-MMD-VPC

Honorable Miranda Du

**STIPULATION FOR ENTRY OF FINAL
JUDGMENT AGAINST RELIEF
DEFENDANT THE WATER-WALKING
FOUNDATION, INC.**

IT IS HEREBY STIPULATED AND AGREED, by and between the undersigned parties, as follows:

1 1. The United States Securities and Exchange Commission (the “Commission”) and
2 Relief Defendant The Water-Walking Foundation, Inc. (“Relief Defendant,” and together with the
3 Commission, the “Parties”) jointly move this Court to enter final judgment against Relief
4 Defendant. The Parties have reached a settlement, and jointly move this Court to enter the proposed
5 final judgment and resolve this matter.

6 2. The Parties have reached a settlement to resolve all claims against Relief Defendant.
7 The settlement includes: (1) disgorgement; and (2) prejudgment interest.

8 3. A proposed final judgment as to Relief Defendant is attached as Exhibit A. Among
9 other things, the proposed final judgment orders Relief Defendant to pay disgorgement in the
10 amount of \$599,012.34, plus prejudgment interest thereon in the amount of \$45,363.74.

11 4. Relief Defendant shall partially satisfy this obligation through the transfer of the
12 balance held in the frozen account after entry of this Final Judgment, as set forth in section II of
13 Exhibit A.

14 5. Without either admitting or denying the allegations of the complaint in this action,
15 Relief Defendant has consented to the entry of the proposed final judgment, as reflected in the
16 Consent attached as Exhibit B.

17 6. The settlement brings the litigation to a close, without the need for a trial, and thus
18 conserves the resources of the Court and the Parties.

19 7. The Parties agree that entry of the proposed final judgment is in the public interest,
20 and is a fair and reasonable resolution of this matter. *See SEC v. Citigroup Global Markets, Inc.*,
21 752 F.3d 285 (2d Cir. 2014).

22 8. The Parties respectfully request the entry of final judgment at the Court’s earliest
23 convenience.

1 WHEREFORE, for the foregoing reasons, the parties jointly move this Court for entry of
2 final judgment against Relief Defendant.

3 Date: January 8, 2018
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5 /s/ Alyssa A. Qualls
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9 Counsel for Plaintiff United States Securities
10 and Exchange Commission

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12 IT IS SO ORDERED:

13 
14 The Honorable Miranda Du
United States District Judge

The Water-Walking Foundation, Inc.

By: /s/ David B. Kaplan
David B. Kaplan, Esq.
Managing Member
1314-B Cave Rock Drive
Glenbrook, NV 89413
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Dated: January 8, 2018